

COMPANY REGISTRATION NUMBER: 06221780
CHARITY REGISTRATION NUMBER: 1135678

Brogdale Collections
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2024

BURGESS HODGSON AUDIT LIMITED

Chartered accountants
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Brogdale Collections
Company Limited by Guarantee
Financial Statements
Year ended 31 December 2024

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Brogdale Collections
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 December 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

Reference and administrative details

Registered charity name Brogdale Collections

Charity registration number 1135678

Company registration number 06221780

Principal office and registered office 1-3 Brogdale Farm
Brogdale Road
Faversham
Kent
ME13 8XZ

The trustees

N G Franklin	
C G Lane	
H T Pettit	(Resigned 24 May 2024)
A J Ferguson	(Appointed 24 May 2024)
D A Josephs	
M J Trigg	
P A Roe	
T F G La Dell	(Resigned 17 February 2025)

Independent examiner Andrew Collyer
Burgess Hodgson Audit Limited
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Brogdale Collections

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Brogdale Collections was incorporated on 23 April 2007, and became a registered charity on 27 April 2010.

The company is constituted by its revised Memorandum and Articles of Association, dated 14 April 2010, which were drawn up on registration as a charity.

Recruitment and appointment of new trustees

There are between 4 and 6 Trustee meetings each year. Trustees have both general interests and expertise regarding Brogdale Collections, as well as special experience and hence the provision of specialist assistance including assisting the Executive and participating on various project teams. This is in addition to the specific roles of Chair, Treasurer, Honorary Secretary and a Director deputed to act as the key liaison between the Board and the Executive.

Brogdale Collections welcomes new Trustees, with relevant expertise and enthusiasm. They would be given a full induction, including tours of the site and the National Fruit Collection as well as a history of the Charity, its current policies and its projects, plans and aspirations.

Organisational structure

The board of trustees meets regularly throughout the year to ensure appropriate governance and to establish the strategic direction of the organisation, and monitoring its progress, whilst delegating the day to day responsibility for the operations of the charitable company to the Operations Manager.

Related parties

There is an interest-free loan from Mr A J Hillier who previously served as a trustee. At 31.12.24, this amounted to £173,893. Mr Hillier has confirmed that this loan will not need to be repaid in the near future.

Objectives and activities

Objectives

Brogdale is home to The National Fruit Collection (NFC) - one of the largest and most diverse in the world. As such it is a national as well as a local asset, in terms of our heritage, horticultural history and diversity.

Brogdale Collections is the charity whose aims are to provide access for the public to the Collection and public engagement with the Collection. This includes visits to Brogdale, including guided tours organized by the Charity. It also includes providing information, delivering courses and education, organising festivals and events, as well as outreach activities promoting the local, national and international significance of the Collection, the importance of horticulture and biodiversity, of healthy eating and lifestyles, the environment as well as our heritage.

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Year ended 31 December 2024

Brogdale offers a rich diversity of fruit trees, which enable the public to enjoy nature and the environment, particularly at blossom time and at harvest when a wide range of varieties can be seen, tasted and bought. Brogdale Collections aims to ensure that this can continue. Without the Charity, there would be no public access to the National Fruit Collection, and little public profile.

Without this public interest and profile, the Collection and the other trees at Brogdale could be at risk. Several old orchards at Brogdale were planned to be grubbed up, including some NFC orchards as part of a planned regeneration every 20 years or so. But these orchards contain many old and rare varieties and are of interest to the general public. Brogdale Collections has taken over their management, and the associated costs. Without the Charity these trees at Brogdale would be lost forever.

Since the NFC is a scientific collection, there are restrictions on the types of access, so the Charity organizes guided tours. The public does not have general access without the guides. However, the orchards managed by the Charity do not have such limitations, so the public has been able to visit them more freely, and even for PYO which enables the range and diversity of fruit to be enjoyed by all.

As well as the heritage and history, greater emphasis is being asked for, and being provided regarding the importance of our food, its origins, its sustainability and the need for a healthy diet and lifestyle. We offer customised food activities and events, using our extensive knowledge, skills, and experience and in collaboration with outstanding partners. Increasing people's understanding of the role food plays in their daily lives, will encourage positive choices, habits and behaviours, resulting in an increase in personal and community wellbeing. All these activities are rooted in the National Fruit Collection which increases public awareness and commitment for this unique national asset.

Whilst many know about Brogdale and the National Fruit Collection, and fully support our objectives, many do not realise that Brogdale Collections, the Charity receives no Government or direct funding for its activities. Hence it relies on its own income generation and the support of key funding organisations. We are also very reliant on a small dedicated team who organize all the activities for Brogdale Collections, working very hard and delivering excellent festivals and events, public, schools and group visits, and superb information and education, working closely with our invaluable team of volunteers. Brogdale Collections relies heavily on these local volunteers, and we are extremely grateful.

In setting the charity's objectives, the trustees have given careful consideration to the Charity Commission's guidance on public benefit. The trustees are satisfied that the charity's activities have been for the public benefit.

Achievements and performance

Background 2023

Up to 2019, the Charity had built up a range of activities and events, increasing visitor numbers to over 17,000. This meant that the Charity delivered a profit of £37,504 and had built up reserves for further development. Then Covid hit. Fortunately, these reserves, together with tight fiscal management, and the help of several funders, meant that we survived the "Covid years".

But the following years were very difficult for the Charity and 2023 saw a significant loss. Funders had exhausted their money during the previous period, so funding levels were less than hoped. Also, public behaviour was slow to return to pre-Covid patterns, and visitors were less than expectations and well below 2019

With depleted reserves we were also not able to make the investment in major events, such as the successful apple festivals prior to Covid. These also represent a risk as they are weather dependent: a fact illustrated by the failure of the cherry crop in 2023, which was a once in a generation situation. Hence, we were not able to have a cherry festival, nor our very popular cherry tours and cherry sales.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

2024

The year 2024 has enabled us to return to stability, with a small profit, and establishing a range of activities that have proved successful and will create a base for further growth in 2025.

We are happy to list the major achievements below.

The Heritage Orchards

The main interest of DEFRA with the NFC is the continuity of graft-wood material for future generations and for scientific research. As such, they have a programme to replace trees every 20 years or so. Yet, the old trees still are productive and provide more interest to the public than the very young trees that they are replaced with.

Brogdale Collections, the Charity has tried to save these heritage orchards and their trees by taking over responsibility for them from DEFRA. These include heritage apple, pear, plum, cherry, gage and quince trees that the NFC considered surplus to requirements and would otherwise have destroyed.

In 2024 we had a total of 6.5 hectares. This enabled us to provide much greater access to the orchards for our local communities and the public and for the many schools who visit. In early 2025 we will take over responsibility for an additional 1.25 hectares of cherries from DEFRA: the NFC3 cherry collection, which they were planning to destroy this winter. But taking on such orchards creates a heavy cost for us, so we will release 0.92 of our existing 6.5 hectares of orchards. Although disappointing, the ones being lost are those with the least benefit to the public and are far away from where the public usually walks. The costs saved will enable us to take on the cherries.

These heritage orchards represent a major cost for the Charity, including the employment of two orchardists. They are employed for pruning and other winter tasks, together with helping with events, and from June onwards in harvesting the fruit for the public to enjoy.

The Ornamental Orchards

The Charity has also created a 240-tree ornamental cherry tree collection to replace a much smaller one that DEFRA and Reading University did grub up in 2019. Although very attractive and interesting, especially at blossom time, they were considered unnecessary.

In planting the larger orchard at our own considerable cost, we have been able to increase the number of varieties, extend the flowering period and have trees that are more disease resistant. We now use these trees and other resources at Brogdale for a range of hands-on educational, leisure, well-being and volunteering activities for adults and young people.

But they have also been key to our spring programme of events. The blossom period, together with harvest time, is a key part of our season, attracting many visitors. To emphasis this, we introduced the Hanami festival, which is an important aspect of Japanese culture, celebrating the spiritual annual "rebirth" of nature. We were able to re-instate this festival in 2024, with the help of the Japanese Embassy. With almost 1000 visitors on one day, we plan to extend this to two days in 2025.

Events and festivals

Not having the funds in 2024 for larger festivals and events, we were able to run a series of seasonal community festivals and small events. We use these to achieve our charitable objectives of educating the public about our horticultural heritage and diversity and promoting healthy and sustainable lifestyles. These have been very successful, especially our "heritage orchards" weekends. These also enable visitors to see the diversity of fruit, and to pick them themselves.

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Year ended 31 December 2024

In 2025 we will increase the number and frequency, every weekend from mid-June (cherries) to late October (apples). We will re-introduce the various fruit festivals for cherries, plums, and apples. As well as these major events, in 2024 we also organised spring blossom tours, fruit trails, and a cider festival. In addition, we have welcomed visitors all year round for self-guided walks and provided guided tours of our orchards.

Youth education activities

Central to our mission is our educational work with young people. The collection, and the trees we are now responsible for, constitute a wonderful resource to use to give children knowledge and practical skills and experiences relating to sustainable food production, healthy eating, STEM subjects and the natural environment.

Education is a key driver for the Charity. In 2024 school visits have increased by almost 30% with 1963 children visiting which is almost double that for 2022 (plus a further 600 via our outreach programme which is three times that for 2023).

Our Gardens

In addition, our Garden for Wildlife, has functioned as an outdoor classroom and features a bee hotel, pond and bog habitats, raised beds, a sensory garden, a compost area, a rock habitat, and a wildflower meadow. We also have a World Music garden. Our Weather garden, sited next to the Met Office weather station enables children to make meteorological measurements and learn how the weather and climate affect our trees.

The Newton Space Garden

Next to the weather garden we have started to construct the Newton Space Garden.

A partnership project involving the UK Space Agency is centred on an apple tree grown from a seed from the Lincolnshire tree that inspired Sir Isaac Newton's theory of gravity, and which was taken into space by UK astronaut Tim Peake.

We have constructed a space dome made of willow which creates a central focus next to the "space sapling". In 2025 we will extend this further, with the installation of a willow entrance tunnel, and extra planting. We have also installed an "adventure trail" which takes the children from the dome (positioned as the "sun") through various "planet beds" explaining the universe. Each "planet" is located in proportion to their distance from the sun, and their sizes are also in proportion to each other.

With additional trees being planted with "space" connections, this is a unique and inspiring garden in which to teach children (and adults) in an exciting way the significance of the universe, climate and the weather, and their effects on horticulture, growing and food.

New Walks and Signage

Although access to the National Fruit Collection is limited, mainly with guided tours, the addition of our heritage orchards allows freer access for the public. To support this, in 2025 we are introducing 4 new walks:

- a long walk
- a shorter walk
- a Young Explorers trail, and
- a shorter, more accessible trail on smoother terrain, for those who have less energy, time or may have a health issue (NB we do have two suitable outdoor wheelchairs available on site).

With these walks we will install new signage and information boards to inform, and to educate and for the public to enjoy.

Brogdale Collections

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

Fruit

Fruit is core to our mission with it being key that visitors can see, taste and buy fruit at Brogdale. Without it, the whole being of the Charity is threatened. This has involved the Charity taking on a significant financial commitment, with its orchards, and the responsibility of harvesting the fruit itself. But it does mean that the public can enjoy not only the trees at Brogdale but also its fruit.

With the diversity of fruit, and the varieties we also aim for the public to appreciate that biodiversity. Our school visits often include picking the fruit and then using it, either preparing meals to take home or by pressing the fruit to drink. We have found that the best way to illustrate the biodiversity of the fruit, and the range of varieties available, is by the public being able to see, pick and taste the fruit.

Innovation

2024 saw the Charity develop its activities but within tight financial parameters. These have proved successful, and in 2025 we will build on these successes, increasing their number and frequency.

But we also recognise the value of innovating, trying new ways of working and adapting the range of activities that we deliver on site for the benefit of the community and to reach new audiences for Brogdale Collections.

Financial review

Financial position

Total incoming resources for the year 2024 totalled £434,053 compared to £284,190 in the prior year, based on increased activity.

Total resources expensed in 2024 were £412,599 compared to £332,097 in the prior year. The main expense is staff cost of £174,715. Other significant costs are direct expenses relating to our festival events and educational visits.

The financial result for the year 2024 was a small profit of £21,454, reflecting the strenuous efforts to encourage visitors, and more events and activities, plus successful efforts at fund-raising. The latter still represents 45% of income, so we are extremely grateful for such support. The year 2024 has enabled us to return to stability, with a break-even position after the losses of 2023, and establishing a range of activities that have proved successful and will create a base for further growth in 2025.

The charity has a healthy cash balance of £136,229 at the end of 2024, compared to £81,549 in the previous year.

Reserves policy

The Trustees have a target of holding reserves equivalent to 3 months operating expenditure. However so far this has not been possible due to Brogdale Collections going through a development/growth phase. At the end of year net current assets were £97,534. A £173,893 interest free trustee's loan is also due, however the trustee concerned has confirmed this will not be recalled in the foreseeable future. On this basis the Trustees consider that the assets are sufficient for the purpose of Brogdale Collections' continued viability.

Brogdale Collections

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

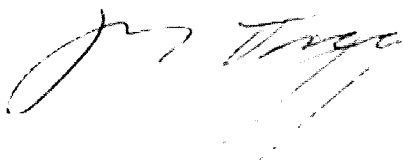
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 21 July 2025 and signed on behalf of the board of trustees by:



M J Trigg
Trustee

Brogdale Collections

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Brogdale Collections

Year ended 31 December 2024

I report to the trustees on my examination of the financial statements of Brogdale Collections ('the charity') for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Andrew Collyer
Burgess Hodgson Audit Limited
Independent Examiner

Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

21st July 2025

Brogdale Collections

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2024

		Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	1,756	—	1,756	15,327
Charitable activities	6	393,096	32,015	425,111	265,672
Other trading activities	7	7,153	—	7,153	3,180
Investment income	8	33	—	33	11
Total income		<u>402,038</u>	<u>32,015</u>	<u>434,053</u>	<u>284,190</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	9	22,986	—	22,986	5,512
Expenditure on charitable activities	10,11	365,472	24,341	389,813	326,585
Other expenditure	12	(200)	—	(200)	—
Total expenditure		<u>388,258</u>	<u>24,341</u>	<u>412,599</u>	<u>332,097</u>
Net income/(expenditure) and net movement in funds		<u>13,780</u>	<u>7,674</u>	<u>21,454</u>	<u>(47,907)</u>
Reconciliation of funds					
Total funds brought forward		(87,715)	43,957	(43,758)	4,149
Total funds carried forward		<u>(73,935)</u>	<u>51,631</u>	<u>(22,304)</u>	<u>(43,758)</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 11 to 20 form part of these financial statements.

Brogdale Collections
Company Limited by Guarantee
Statement of Financial Position
31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	18	44,619	49,709
Current assets			
Stocks	19	5,571	1,067
Debtors	20	15,741	11,998
Cash at bank and in hand		136,229	81,549
		<u>157,541</u>	<u>94,614</u>
Creditors: amounts falling due within one year	21	<u>60,007</u>	<u>14,188</u>
Net current assets		<u>97,534</u>	<u>80,426</u>
Total assets less current liabilities		<u>142,153</u>	<u>130,135</u>
Creditors: amounts falling due after more than one year	22	<u>173,893</u>	<u>173,893</u>
Net liabilities		<u>(31,740)</u>	<u>(43,758)</u>
Funds of the charity			
Restricted funds		32,116	43,957
Unrestricted funds		<u>(63,856)</u>	<u>(87,715)</u>
Total charity funds	26	<u>(31,740)</u>	<u>(43,758)</u>

For the year ending 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 21 July 2025, and are signed on behalf of the board by:



M J Trigg
Trustee

The notes on pages 11 to 20 form part of these financial statements.

Brogdale Collections
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 December 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 1-3 Brogdale Farm, Brogdale Road, Faversham, Kent, ME13 8XZ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The trustees have considered the going concern position of the charity taking into account post year-end performance, forecasts and the financial position of the charity. Despite net liabilities of £31,740 and an unrestricted funds deficit of £63,856, the trustees believe the charity is a going concern. This is mainly due to the fact that the long term creditors of £173,893 is an interest free connected party loan and the party concerned has confirmed this will not be recalled in the foreseeable future. At the end of year net current assets were £97,534.

Therefore, there are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation.

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Weather station	-	15% reducing balance
Beastie Garden	-	15% reducing balance
Office equipment	-	15% reducing balance
Other fixed assets	-	15% reducing balance

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Government grants

Government grants are recognised using the accrual model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangements entered into.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

4. Limited by guarantee

The company is a private company limited by guarantee, and consequently does not have a share capital. Each of its members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Voluntary donations	1,756	1,756	3,327	3,327
Grants				
Government grant income	—	—	12,000	12,000
	<u>1,756</u>	<u>1,756</u>	<u>15,327</u>	<u>15,327</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Fruit collection tours and education	119,532	—	119,532
Festivals and events	73,067	—	73,067
Grants	200,497	32,015	232,512
	<u>393,096</u>	<u>32,015</u>	<u>425,111</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Fruit collection tours and education	8,376	87,624	96,000
Festivals and events	81,318	—	81,318
Grants	88,354	—	88,354
	<u>178,048</u>	<u>87,624</u>	<u>265,672</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Room and equipment hire	7,016	7,016	2,138	2,138
Gift Aid	137	137	1,042	1,042
	<u>7,153</u>	<u>7,153</u>	<u>3,180</u>	<u>3,180</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	33	33	11	11

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

9. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies - Donations	22,986	22,986	5,512	5,512

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
All charitable activities	287,480	23,511	310,991
Support costs	77,992	830	78,822
	<u>365,472</u>	<u>24,341</u>	<u>389,813</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
All charitable activities	159,686	86,003	245,689
Support costs	80,896	—	80,896
	<u>240,582</u>	<u>86,003</u>	<u>326,585</u>

11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
All charitable activities	310,991	—	310,991	245,689
Governance costs	—	78,822	78,822	80,896
	<u>310,991</u>	<u>78,822</u>	<u>389,813</u>	<u>326,585</u>

12. Other expenditure

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Gain on disposal	(200)	(200)	—	—

13. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>7,557</u>	<u>1,980</u>

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

14. Auditors remuneration

	2024	2023
	£	£
Fees payable for the audit of the financial statements	—	8,000

15. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	1,750	—

16. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	164,509	127,227
Social security costs	6,968	5,355
Employer contributions to pension plans	3,238	2,580
Other employee benefits	1,548	1,485
	<u>176,263</u>	<u>136,647</u>

The average head count of employees during the year was 14 (2023: 13). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Charitable activities	2	2
Administration, Marketing and Commercial	7	6
	<u>9</u>	<u>8</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

17. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred.

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

18. Tangible fixed assets

	Weather station £	Beastie Garden £	Office equipment £	Other fixed assets £	Total £
Cost					
At 1 January 2024	6,278	14,750	20,231	132,613	173,872
Additions	—	—	—	2,467	2,467
Disposals	—	—	—	(200)	(200)
At 31 December 2024	<u>6,278</u>	<u>14,750</u>	<u>20,231</u>	<u>134,880</u>	<u>176,139</u>
Depreciation					
At 1 January 2024	4,265	9,064	16,470	94,364	124,163
Charge for the year	302	853	532	5,870	7,557
Disposals	—	—	—	(200)	(200)
At 31 December 2024	<u>4,567</u>	<u>9,917</u>	<u>17,002</u>	<u>100,034</u>	<u>131,520</u>
Carrying amount					
At 31 December 2024	<u>1,711</u>	<u>4,833</u>	<u>3,229</u>	<u>34,846</u>	<u>44,619</u>
At 31 December 2023	<u>2,013</u>	<u>5,686</u>	<u>3,761</u>	<u>38,249</u>	<u>49,709</u>

19. Stocks

	2024 £	2023 £
Raw materials and consumables	<u>5,571</u>	1,067

20. Debtors

	2024 £	2023 £
Trade debtors	8,718	5,019
Prepayments and accrued income	3,921	4,448
Other debtors	3,102	2,531
	<u>15,741</u>	<u>11,998</u>

21. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	10,822	1,032
Accruals and deferred income	45,404	8,229
Social security and other taxes	3,219	2,378
Other creditors	562	2,549
	<u>60,007</u>	<u>14,188</u>

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

22. Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Other creditors	<u>173,893</u>	<u>173,893</u>

23. Deferred income

	2024	2023
	£	£
Amount deferred in year	<u>45,000</u>	<u>—</u>

24. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,238 (2023: £2,580).

25. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2024	2023
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>—</u>	<u>12,000</u>

26. Analysis of charitable funds

Unrestricted funds

	At 1 January 2024	Income	Expenditure	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	<u>(87,715)</u>	<u>402,038</u>	<u>(388,258)</u>	<u>10,079</u>	<u>(63,856)</u>

	At 1 January 2023	Income	Expenditure	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	<u>(38,187)</u>	<u>196,566</u>	<u>(246,094)</u>	<u>—</u>	<u>(87,715)</u>

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

26. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 January 2024	Income	Expenditure	Transfers	At 31 December 2024
	£	£	£	£	£
Bee Project	4,303	—	—	(4,303)	—
Beastie Garden	(1,185)	—	—	1,185	—
Space garden	600	14,500	(18,133)	—	(3,033)
Weather station	1,444	—	—	(1,444)	—
Core funding	—	—	—	—	—
Driveway	1,583	—	—	(1,583)	—
World Music garden	111	—	—	(111)	—
Filming project	593	—	—	(593)	—
Brogdale book	7,177	2,000	—	(1,900)	7,277
Education equipment	4,883	—	—	(4,883)	—
Fund Raising Manager	—	—	—	—	—
School Travel	7,602	1,165	(830)	(937)	7,000
REST - Hanami	5,000	4,000	(5,000)	—	4,000
REST - Ornam	—	5,350	(378)	—	4,972
Cherry	—	5,000	—	6,900	11,900
REST - Signage	—	—	—	—	—
Other funds	11,846	—	—	(11,846)	—
	<u>43,957</u>	<u>32,015</u>	<u>(24,341)</u>	<u>(19,515)</u>	<u>32,116</u>

	At 1 January 2023	Income	Expenditure	Transfers	At 31 December 2023
	£	£	£	£	£
Bee Project	5,115	—	(812)	—	4,303
Beastie Garden	(825)	—	(360)	—	(1,185)
Space garden	600	—	—	—	600
Weather station	1,564	—	(120)	—	1,444
Core funding	—	65,000	(65,000)	—	—
Driveway	1,583	—	—	—	1,583
World Music garden	545	—	(434)	—	111
Filming project	593	—	—	—	593
Brogdale book	7,843	—	(666)	—	7,177
Education equipment	6,030	—	(1,147)	—	4,883
Fund Raising Manager	2,000	10,000	(12,000)	—	—
School Travel	—	5,470	(2,868)	5,000	7,602
REST - Hanami	—	5,000	—	—	5,000
REST - Ornam	—	—	—	—	—
Cherry	—	—	—	—	—
REST - Signage	—	—	—	—	—
Other funds	17,288	2,154	(2,596)	(5,000)	11,846
	<u>42,336</u>	<u>87,624</u>	<u>(86,003)</u>	<u>—</u>	<u>43,957</u>

Brogdale Collections
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 December 2024

27. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	38,075	6,544	44,619
Current assets	131,969	25,572	157,541
Creditors less than 1 year	(60,007)	—	(60,007)
Creditors greater than 1 year	(173,893)	—	(173,893)
Net liabilities	<u>(63,856)</u>	<u>32,116</u>	<u>(31,740)</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	42,010	7,699	49,709
Current assets	51,692	43,957	95,649
Creditors less than 1 year	(15,223)	—	(15,223)
Creditors greater than 1 year	(173,893)	—	(173,893)
Net liabilities	<u>(95,414)</u>	<u>51,656</u>	<u>(43,758)</u>

28. Related parties

There is an interest free loan from a Trustee. At the year end the balance due was £173,893 (2023: £173,893).